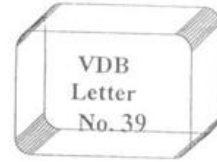




GOVERNMENT OF PAKISTAN  
DIRECTORATE GENERAL CUSTOMS VALUATION  
CUSTOM HOUSE KARACHI  
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No. Misc/20/2016-1/9347

Dated: August 29, 2016

The Collectors of Customs,  
Model Customs Collectorates, Appraisement (East/West)/Port Qasim /Preventive, Karachi/  
( Appraisement / Preventive), Lahore/ Sambrial (Sialkot)/Faisalabad/Multan/Islamabad  
/Hyderabad/Quetta / Peshawar/ Gwadar/ Gilgit-Baltistan.

Subject: Development of Valuation Database; Reference Values for Peanut Butter

This Directorate General has initiated an exercise to develop database values for different items wherein it has been observed that declarations are wide range and do not correctly reflect values of the items as traded in the international market. During the scrutiny of previous clearance data, it has been observed that Peanut Butter falling under PCT headings 0405.9000 is being assessed at different values and certain transactions are on very low side.

2. This Directorate General, after carefully examining the clearance data, also conducted market inquiries to verify the authenticity of declarations. Online prices were also obtained to corroborate the findings of the market surveys. This office, therefore, has found that the customs values of Peanut Butter are as follows:

S. No.	Description	Specifications	Origin	Customs Value C&F US\$/ Kg
1	Skippy Natural Creamy Peanut Butter	255 gram	All Origins	7.95
2	Jif Creamy Peanut Butter	454 gram		4.51
3	Jif Creamy Peanut Butter Simply	440 gram		4.74
4	Highway Peanut Butter Creamy	510 gram		4.05
5	Skippy Creamy Peanut Butter	255 gram		7.95
6	American Garden U.S, Peanut Butter Creamy	510 gram		4.13

3. These values are, however, for reference/guidance only and final assessment may please be made after considering other factors which have bearing on the customs value.

4. The clearance collectorates may like to consider the values given above before finalizing the assessment of the subject items. If further fine-tuning in specifications and ensuing values are required, Collectorate may forward a reference along with detailed justifications and worksheets so that requisite adjustments are accordingly issued.

(Ch. Rizwan Bashir Kalair)  
Deputy Director (HQ)

Copy to

1. Director General, Customs Valuation, Custom House, Karachi
2. Director, Customs Valuation, Custom House, Karachi
3. Additional Directors Valuation, Custom House, Karachi
4. Database Master File, Directorate General of Customs Valuation, Custom House, Karachi